



OFFICE OF PUBLIC INSTRUCTION

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Denise Juneau
Superintendent

August 17, 2012

To: Superintendents, Business Managers/Clerks, County Treasurers and County Superintendents

From: T. Janelle Mickelson, Financial Specialist Supervisor

Regarding: Accounting Guidance for the Multidistrict Cooperatives

SB 329 and HB 2 appropriated a total of \$2 million for the biennium for one-time payments to districts participating in multidistrict cooperatives as of December 31, 2012. Payments will be allocated to districts based on the proration of each district's FY 2013 BASE budget to the total of BASE budgets for all districts participating in multidistrict cooperatives.

<http://data.opi.mt.gov/bills/2011/billpdf/SB0329.pdf>

The revenue and expenditure codes for this grant are shown below:

<u>Title</u>	<u>Revenue</u>	<u>Exp.Program</u>
State - Other State Grants	3290	329

Level/Fund:

115 – Elementary Misc Programs Fund (15)
215 – High School Misc Programs Fund (15)
215 – K-12 Misc Programs Fund (15)

Revenue Account Structure:

<u>Level/Fund</u>	<u>Revenue Source</u>	<u>Project Reporter</u>
_15	3290	XXX (Assigned by District)

Expenditure Account Structure:

<u>Level/Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Project Reporter</u>
_15	329	XXXX	XXX	XXX (Assigned by District)

Funding may be, but is not required to be, used to fund cooperative efforts.

For accounting questions please contact Steve Hamel at 406-444-0783 shamel@mt.gov or T. Janelle Mickelson at 406-444-3249 or jmickelson@mt.gov.

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